



RECORDS RETENTION SCHEDULE

REVENUE CABINET

Schedule Date: March 2000



Prepared by
STATE RECORDS BRANCH
Public Records Division
Kentucky Department for Libraries and Archives

Printed with State Funds

RECORDS RETENTION SCHEDULE

Signature Page

Revenue Cabinet
Agency

March 9, 2000
Schedule Date

Unit

Change Date
3/9/2000
Date Approved by Commission

APPROVALS

The undersigned approve of the following Records Retention Schedule or Change:

Mike Hayden
Agency Head

3-1-2000
Date of Approval

Kathy Hilliard
Agency Records Officer

March 2, 2000
Date of Approval

Richard L. Jelding
State Archivist and Records Administrator
Director, Public Records Division

3/1/2000
Date of Approval

[Signature]
Chairman, State Archives and Records Commission

3/2/00
Date of Approval

The undersigned Public Records Division staff have examined the record items and recommend the disposition as shown:

Maia Maser
Records Analyst/Regional Administrator

3/1/2000
Date of Approval

Jim Ingle
Appraisal Archivist

3/1/2000
Date of Approval

Maia Maser
State/Local Records Branch Manager

3/1/2000
Date of Approval

The determination as set forth meets with my approval.

Edward B. Fitchett, Jr.
Auditor of Public Accounts

3-9-00
Date of Approval

Revenue Cabinet

The seven-member State Tax Commission, created in 1916, was comprised of four state representatives and three state senators selected by the Governor. A new three-member State Tax Commission was created in 1917 and it assumed the duties of the State Board of Valuation and Assessment and the State Board of Equalization. In 1934, the Department of Revenue and Taxation was created and the existing State Tax Commission was authorized to organize the department. In 1936, the Department of Revenue and Taxation became the Department of Revenue and was headed by a commissioner. The Kentucky Tax Commission was established in the department, along with the Division of General Taxation, the Division of Motor Vehicles, the Division of Local Finance, and the Division of Research and Statistics. The Revenue Cabinet was created by Executive Order, effective July 1, 1982.

The Revenue Cabinet is the chief revenue collection agency for Kentucky State government. As such, it is responsible for administration of General Fund taxes and the major Road Fund taxes, and the assessment of forty-four separate state taxes. The cabinet's duties include equalization of tax assessments, assessment of public utilities and public service corporations, and enforcement of revenue and tax law (KRS 131.030). The cabinet is made up of the Office of the Secretary, the Department of Tax Administration, the Department of Property Valuation, the Department of Information Technology, and the Department of Law.

RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Office of the Secretary
Ombudsman's Office

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04663	Problem Resolution Case Record (C) KRS 131.190 - Tax Information	I	Destroy five years after resolution of case	
04664	Problem Resolution Program (C) KRS 131.190 - Tax Information	I	Delete entries five years after resolution of cases	

C = Confidential Record

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Office of the Secretary
Public Information and Communication

Schedule Date: March 09, 2000

Series No.	Record Title and Description		Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04903	Master Forms Control File	(V)	P	Retain one historical copy in the agency	
04904	Forms Control Card File	(V)	5	Destroy after audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Information Technology

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04658	Master Agreement File - (Documents agreements for exchange of tax information) (V)	I	Destroy three years after expiration	
04659	Confidential Records Request File - State Information (C) KRS 131.190 - Tax Information	5	Destroy	
04660	Internal Revenue Service Request for State Tax Information File (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	
04661	Kentucky Revenue Cabinet Request for Federal Tax Information File (C) KRS 131.190 - Tax Information	5	Destroy	
04662	Federal Tape Extract Program File - (Documents federal tax information on individuals and businesses in Kentucky) (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	
04857	Record Request File (C) KRS 131.190 - Tax Information	2	Destroy	
04651	Electronic Filing Transfer (CARS) - (Compliance and Receivables System) (C) KRS 131.190 - Tax Information (V)	2	Transfer to the State Records Center. Destroy after audit	3
04652	Daily Accounts Receivable Journal Voucher (110/120) Printout (C) KRS 131.190 - Tax Information (V)	2	Transfer to the State Records Center. Destroy after audit	3

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Information Technology

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04653	Daily Payment Listing (162) Printout File (C) KRS 131.190 - Tax Information (V)	2	Transfer to the State Records Center. Destroy after audit	3
04654	Worksheet Payment Listing (160) Printout File (C) KRS 131.190 - Tax Information (V)	2	Transfer to the State Records Center. Destroy after audit	3
04655	Daily CARS Printout Report File (C) KRS 131.190 - Tax Information (V)	2	Transfer to the State Records Center. Destroy after audit	3
04656	Monthly CARS Account Receivables Report File (C) KRS 131.190 - Tax Information (V)	2	Transfer to the State Records Center. Destroy after audit	3
04737	Compliance and Receivables System (CARS/OSCAR) - (Online System for Collections of Accounts Receivable) Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete purged entries after five years, and audit. NOTE: Entries are purged when paid in full	
04768	Miscellaneous Tax System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries seven years after all account information is complete, clear of litigation, and audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Information Technology

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04780	On-Line Journal Voucher System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Destroy or delete entries after seven years, and audit	
04643	Electronic Filing System - (Individual income) - (ELF) (C) KRS 131.190 - Tax Information (V)	5	Delete entries after audit	
04644	Electronic Filing Control Sheet File (V)	1	Destroy	
04645	Declaration for Electronic Filing - (Form 8453-K) (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	
04646	Electronic Funds Transfer System - (EFT)) (C) KRS 131.190 - Tax Information (V)	7	Delete entries after audit. NOTE: Files may be transferred to alternate format for storage after one year	
04647	Electronic Funds Transfer Authorization File (C) KRS 131.190 - Tax Information (V)	3	Destroy hard copy, or delete entries from automated system, after audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Information Technology

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04808	Application Activity System (AAS) - Electronic - (Documents activities and transactions on the centralized security system controlling user activity) (V)	I	Change and update administrative requirements of employees as needed. Delete common data and audit trail information five years after termination of employment with the Cabinet, and audit	
04809	On-Line Business Tax Refund System - Electronic (C) KRS 131.190 - Tax Information (V)	20	Delete entries after audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Administrative Services
Human Resources
PVA Administrative Support
Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04675	Property Valuation Administrator Bond File (V)	1	Destroy three years after term of office, and audit	
04676	Property Valuation Administrator Time Sheets (V)	5	Destroy after audit	
04674	Property Valuation Administrator Personnel File (C) KRS 61.878 (1) (a) Personal Information (V)	70	Destroy after audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Compliance and Taxpayer Assistance
 Miscellaneous Tax

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04618	Gasoline Dealers - Kardex File - (Alpha and Numeric) Closed Date: 1/1/90	I	Destroy five years after cancellation of license	
04619	Special Fuel Dealers - Kardex File - (Alpha and Numeric) Closed Date: 1/1/91	I	Destroy five years after cancellation of license	
04620	Special Fuels Approved Locations - (Kardex File) Closed Date: 1/1/91 (C) KRS 61.878 (1) (a) Personal Information	I	Destroy five years after cancellation of registration	
04621	Liquefied Petroleum Gas Dealers - Kardex File - (Alpha and Numeric) Closed Date: 1/1/91	I	Destroy five years after cancellation of license	
04622	Agricultural Permit Holders - (Kardex File) - (Alpha and Numeric) Closed Date: 1/1/91 (C) KRS 61.878 (1)(a) - Personal Information	I	Destroy five years after termination or cancellation of permit	
04623	Dealer Bond File - (Gasoline, special fuels, liquefied petroleum gas) (C) KRS 131.190 - Tax Information (V)	I	Transfer to the State Records Center two years after termination or cancellation of bond. Destroy after audit	3
04624	Dealer Report File - (Gasoline, special fuels, liquefied petroleum) (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Compliance and Taxpayer Assistance
 Miscellaneous Tax

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Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04625	Refund Claim File - (Pertains to aviation, watercraft, bus and taxi operators) (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	
04626	Motor Fuels Transporter Report File (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	
04627	Motor Fuels Database - Electronic - (Contains license information) (C) KRS 131.190 - Tax Information (V)	I	Purge or delete five years after expiration or cancellation of license and audit	
04628	Liquified Petroleum Gas Exemption Permit File Closed Date: 1/1/95 (C) KRS 131.190 - Tax Information (V)	20	Destroy after audit	
04629	Petroleum Storage Tank Environmental Assurance Fee Report File (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	
04630	Floors Stock Tax File Closed Date: 8/1/88 (C) KRS 131.190 - Tax Information	5	Destroy after audit	
04631	Permit and Refund System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Purge or delete five years after permit is canceled or terminated, and audit	
04632	Refund Permit File (C) KRS 131.190 - Tax Information (V)	I	Destroy five years after notification of death or dissolution of business and audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Compliance and Taxpayer Assistance
 Miscellaneous Tax

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04633	Non-Highway Refund Application File (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	
04634	Bond Refund File (C) KRS 131.190 - Tax Information (V)	5	Destroy after cancellation or termination of bond, and audit	
04749	CSC Oil Company, Transit Company vs Revenue Cabinet Lawsuit Closed Date: 1/1/96 (C) KRS 131.190 - Tax Information	I	Destroy ten years after final disposition of the case, and audit	
04642	Inheritance and Estate Tax File (C) KRS 131.190 - Tax Information (V)	P	Retain permanently the tax return and attached schedules, audit bill/refund, and final acceptance letter. Other supporting documentation may be destroyed five years after receipt of final acceptance letter	
04665	Coal Severance Tax Seller's Certificate File (C) KRS 131.190 - Tax Information	10	Destroy after audit	
04666	Coal Tax Database - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries after seven years, and audit	
04667	Coal Tax Return File (C) KRS 131.190 - Tax Information (V)	3	Transfer to the State Records Center. Destroy after audit	4

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Compliance and Taxpayer Assistance
 Miscellaneous Tax

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Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04668	Coal Tax Historical File (C) KRS 131.190 - Tax Information	I	Destroy ten years after dissolution of company, and audit	
04755	Marijuana and Controlled Substance Stamp Order Form File (C) KRS 131.190 - Tax Information	7	Destroy after audit	
04756	Marijuana and Controlled Substances Ledger Book	7	Destroy after audit	
04757	Notice of Seizure/Tax Lien on Marijuana or Controlled Substances File (C) KRS 131.190, KRS 138.886 - Tax Information (V)	7	Destroy after audit	
04758	Natural Gas and Natural Gas Liquids Tax Return File (C) KRS 131.190 - Tax Information (V)	7	Destroy after audit	
04759	Minerals Tax Return File (C) KRS 131.190 - Tax Information (V)	7	Destroy after audit	
04760	Ninety Thousand Series Coal Compliance Program File - (Relates to non-registered coal companies operating illegally in Kentucky) Closed Date: 12/31/89 (C) KRS 131.190 - Tax Information	15	Destroy after audit	
04761	Bank Franchise Tax Return File (C) KRS 131.190 - Tax Information (V)	4	Transfer to the State Records Center. Destroy after audit	3
04762	Insurance Premium and Premium Surcharge Tax Return File (C) KRS 131.190 - Tax Information (V)	4	Transfer to the State Records Center. Destroy after audit	3

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
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 Compliance and Taxpayer Assistance
 Miscellaneous Tax

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Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04763	Pari-mutuel and Admissions Report File (C) KRS 131.190 - Tax Information (V)	4	Transfer to the State Records Center. Destroy after audit	3
04764	Cigarette Tax License and Stamp/Meter Report File (C) KRS 131.190 - Tax Information (V)	3	Transfer to the State Records Center. Destroy after audit	4
03306	Cigarette Tax Audit File (C) KRS 131.190 - Tax Information Change Date: 6/13/02	7	Destroy after audit	
04765	Wine, Distilled Spirits, Malt Beverage Tax Report File (C) KRS 131.190 - Tax Information (V)	3	Transfer to the State Records Center. Destroy after audit	4
04766	Motor Vehicle Tire Fee File (C) KRS 131.190 - Tax Information (V)	2	Transfer to the State Records Center. Destroy after audit	3
04767	Motor Vehicle Tire Fee Refund Application File (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	
04343	Historical File - Health Care Provider Tax (C) KRS 131.190 - Tax Information (V)	1	Destroy four years after case closure, and audit	
04344	Health Care Provider Tax Return File (C) KRS 131.190 - Tax Information (V)	6	Destroy after audit	
04769	Health Care Provider Tax System - (Electronic) (C) KRS 131.190 - Tax Information (V)	1	Delete entries ten years after closure of business, and audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Compliance and Taxpayer Assistance
 Miscellaneous Tax

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Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04770	Crude Petroleum Transporter's Application Registration and Report File (C) KRS 131.190 - Tax Information (V)	2	Transfer to the State Records Center. Destroy after audit	5
04771	County Allocation Program - Electronic (C) KRS 131.190 - Tax Information (V)	2	Retain current year on-line. Retain previous year on diskette. Destroy or write-over after audit	
04772	Legal Process Report File (V)	2	Transfer to the State Records Center. Destroy after audit	5
04773	Transporter's Report of Alcoholic Beverages Delivered File (C) KRS 131.190 - Tax Information (V)	7	Destroy after audit	
04774	Consignor's Report of Alcoholic Beverages Shipped File (C) KRS 131.190 - Tax Information (V)	2	Transfer to the State Records Center. Destroy after audit	5
04775	Assessment Tax Billings File--PSC, RECC, RTCC* - (Public Service Commission, Rural Electric Cooperative Corporation, Rural Telephone Cooperative Corporation)	3	Destroy after audit	
04776	Unauthorized Insurance Tax Return File - (Relates to companies that are not approved to conduct business in Kentucky) (C) KRS 131.190 - Tax Information (V)	7	Destroy after audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Tax Administration
Compliance and Taxpayer Assistance
Miscellaneous Tax

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04777	County Clerk Report File - (Documents motor vehicle usage tax collected) (C) KRS 131.190 - Tax Information (V)	6 months	Transfer to the State Records Center. Destroy after audit	4.5
04778	Individual Bill File - (Documents motor vehicle usage taxes not collected by the County Clerk) (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	
04779	County Clerk Bond File	4	Destroy	

RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Compliance and Taxpayer Assistance
 Business Tax

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04858	Corporation Processing Tax Rolls File Closed Date: 1/1/95 (C) KRS 131.190 - Tax Information (V)	P	Retain in agency	
04859	Corporation Income and License Tax Return File (C) KRS 131.190 - Tax Information (V)	I	Destroy seven years after all account information is final (code 4), canceled (code 5), or defunct (code 7), has had no transactions except clearing card transactions, or a never liable (code 8), with a status code date greater than one year, and audit. NOTE: An account number is eligible for reuse after satisfying these criteria	
04860	Tax Exemption File (C) KRS 131.190 - Tax Information	I	Destroy or delete entry when exemption status changes. NOTE: Letters and correspondence may be destroyed upon verification of entry in the database	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Tax Administration
Compliance and Taxpayer Assistance
Business Tax

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Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04861	Corporation Tax System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries seven years after all account information is final (code 4), canceled (code 5), or defunct (code 7), has had no transactions except clearing card transactions, or a never liable (code 8), with a status code date greater than one year, and audit. NOTE: An account number is eligible for reuse after satisfying these criteria	
04862	Examinations/Appeals Program File - (Documents corporations audited by the Internal Revenue Service) (C) KRS 131.190 - Tax Information	I	Delete entry upon notification from the taxpayer that the audit is final NOTE: This will include appeals	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Compliance and Taxpayer Assistance
 Business Tax

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Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04863	Economic Development Tax Credit Program (C) KRS 131.190 - Tax Information (V)	I	Destroy seven years after all account information is final (code 4), canceled (code 5), or defunct (code 7), has had no transactions except clearing card transactions, or a never liable (code 8), with a status code date greater than one year, and audit	
04864	Sales Tax History File - (Contains correspondence and supporting documentation) (C) KRS 131.190 - Tax Information (V)	I	Destroy seven years after cancellation of account, and audit. NOTE: General correspondence and some forms, such as amended returns or refund applications, may be purged and destroyed after seven years, with Supervisor's approval	
04830	Employer Withholding Tax Return File (C) KRS 131.190 - Tax Information (V)	7	Destroy after audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Compliance and Taxpayer Assistance
 Business Tax

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Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04831	Withholding Tax System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries seven years after all account information is complete, clear of litigation, and audit	
04832	W-2 Demonstration/Case Management Project File - (Series started as a demonstration project, but was continued) (C) KRS 131.190 - Tax Information (V)	5	Delete entries after audit	
04833	Sales and Use Integrated Tax System - Electronic (C) KRS 131.190 - Tax Information (V)	7	Delete entries after audit	
04834	Sales Tax System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries seven years after all account information is complete, clear of litigation, and audit	
04835	Retail Sales and Use Tax Return File (C) KRS 131.190 - Tax Information (V)	7	Destroy after audit	
04836	Direct Payment Authorization File - (Documents payment of sales and use tax, when proper tax application could not be determined at time of purchase) (C) KRS 131.190 - Tax Information (V)	I	Destroy seven years after closure of business, and audit	
04837	Constitutional Purchase Exemption Application File - (Documents exempt authorization of approved organizations, such as religious entities, governments, etc.) (C) KRS 131.190 - Tax Information (V)	I	Destroy seven years after closure of business, and audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Tax Administration
Compliance and Taxpayer Assistance
Business Tax

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Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04838	Energy Direct Pay File (C) KRS 131.190 - Tax Information (V)	I	Destroy seven years after closure, and audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Compliance and Taxpayer Assistance
 Individual Income

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04149	Individual Tax Return File (C) KRS 131.190 - Tax Information	5	Destroy	
04150	Partnership Tax Return File (C) KRS 131.190 - Tax Information	5	Destroy	
04151	Fiduciary Tax Return File (C) KRS 131.190 - Tax Information	5	Destroy	
04636	Kentucky Estimated Tax Voucher File (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	
04823	Extension Tracking System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Purge and delete after six years, and audit	
04824	Kentucky Revenue Cabinet Individual Income Tax System - (KRCIIT -- Pronounced cricket) - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries five years after closure of file, and audit	
04825	State Tax Individual Non-Filer Group System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries five years after closure of file, and audit	
04826	Individual Income Post-Audit File (C) KRS 131.190 - Tax Information (V)	I	Destroy seven years after closure of audit	
04827	Post Audit Database - Electronic (C) KRS 131.190 - Tax Information (V)	7	Delete entries. NOTE: Information may be maintained on-line for four years and off-line the remaining three	
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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Tax Administration
Compliance and Taxpayer Assistance
Individual Income

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Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04828	Individual Income Tax System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries after five years, and audit	
04638	Notice of Tax Due - (CARS Printout) (C) KRS 131.190 - Tax information (V)	3	Destroy after audit	
04829	Individual Tax List Closed Date: 1/1/91 (C) KRS 131.190 - Tax Information	10	Destroy	
04839	Tax Gap Results Database - (Pronounced tigger) - Electronic (C) KRS 131.190 - Tax Information (V)	10	Delete entries	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Tax Administration
Compliance and Taxpayer Assistance
Compliance

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04997	Lottery Vendor Application File (C) KRS 131.190 - Tax Information Change Date: 12/14/00 (V)	3	Transfer to the State Records Center. Destroy after audit	7

RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Revenue Operations

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04547	Log-In Sheet File	6 months	Transfer to the State Records Center. Destroy after audit	2.5
04548	Transmittal Sheet File	6 months	Transfer to the State Records Center. Destroy after audit	2.5
04813	Pay-In Voucher/Header Book - (Documents money deposited into receipt accounts and funds of state government) (V)	3	Transfer to the State Records Center. Destroy after audit	4
04814	Remittance List File - (Documents individual business payments or transactions) (C) KRS 131.190 - Tax Information (V)	10	Destroy after audit	
04815	Accounts Receivable Processing Document File - (Documents tax offsets or refunds due taxpayers) (C) KRS 131.190 - Tax Information (V)	1	Destroy	
04816	Daily Deposit Transmittal Sheet File (V)	3	Destroy after audit	
04817	Instruction Request for Application (C) KRS 131.190 - Tax Information (V)	3 months	Destroy	
04818	Daily Revenue Detail List Printout File - (STARS Report) (V)	7	Destroy after audit	
04819	Receipt Accounts Posting System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries after seven years, and audit	
C = Confidential Record I = Indefinite P = Permanent V = Vital Record				

RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Revenue Operations

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04820	Check Register File (C) KRS 131.190 - Tax Information (V)	5	Destroy after audit	
04821	Refund Correspondence File (C) KRS 131.190 - Tax Information	2	Transfer to the State Records Center. Destroy after audit	3
04822	File Requisition System - (Allows an employee to electronically request tax returns and related documents) - Electronic (C) KRS 131.190 - Tax Information	I	Delete request entry upon return of the file to the Central File Room	
04810	Corporate Coding System - Electronic (C) KRS 131.190 - Tax Information	I	Delete entries after 20 years	
04811	Sales Tax Turn-Around Document File - (Computer adjustment) (C) KRS 131.190 - Tax Information (V)	7	Destroy after audit	
04812	Corporation Processing Card File (C) KRS 131.190 - Tax Information (V)	3	Destroy after audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Tax Administration
Revenue Operations

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04670	Taxpayer Registration Application File (C) KRS 131.190 - Tax Information (V)	I	Destroy one year after verification of account clearance in Cross Reference Index System (CRIS). NOTE: The retention of information in the major tax systems automatically includes and satisfies any audit requirements before notification to CRIS that a business entity account is clear and eligible for deletion	
04671	Cross Reference Index System (CRIS) - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete information three months after all accounts are cleared and verified. NOTE: Account audit requirements are satisfied in the separate tax systems	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Tax Administration
 Field Operations

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04840	Bank Reconciliation File (C) KRS 131.190 - Tax Information	3	Destroy after audit	
04841	Temporary Vendor's Sales Tax Permit File (C) KRS 131.190 - Tax Information (V)	1	Destroy	
04842	Field Audit Assignment System - (Documents and tracks audit activities of field auditors) - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete ten years after completion of audit	
04843	Field Representative Assignment Control System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete four years after completion of assignment	
04669	Field Audit Assignment System (FAA) - (Documents assigned audits and the disposition of the audits/assignments) - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries ten years after closure of audit, or dissolution of business entity	
04637	Check Register Log, Field Operations (C) KRS 131.190 - Tax information	3	Destroy after audit	
04844	Weekly Field Representative Activity Report File (C) KRS 131.190 - Tax Information	4	Destroy	
04845	Temporary Vendor's Sales Tax Permit File (C) KRS 131.190 - Tax Information (V)	1	Destroy	
04846	Cash Receipts Issued by Field Representative File (C) KRS 131.190 - Tax Information (V)	3	Destroy after audit	
04847	Field Check Routing Sheet File (V)	2	Destroy	
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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Tax Administration
Field Operations

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04848	Auditor's Time Sheet File (C) KRS 131.190 - Tax Information (V)	4	Destroy after audit	
05311	Training File - Tax Schools Change Date: 9/13/2001 (V)	50	Destroy	
05312	Tax School Examination File (C) KRS 61.878 (1) (g) Change Date: 9/13/2001 (V)	5	Destroy	
05313	Student Examination and Answer Sheet File (C) KRS 61.878 (1) (a) - Test Scores Change Date: 9/13/2001 (V)	I	Destroy upon filing of verification letter in individual's personnel file (P0001)	

RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Property Valuation
Commissioner's Office

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04678	Property Valuation Administrator Examination File (C) KRS 61.878 (1) (g) - Test Information (V)	5	Destroy	
04679	Property Valuation Administrator Examination and Answer Sheet File (C) KRS 61.878 (1) (a) - Test Scores (V)	1	Destroy	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Property Valuation
Technical Support
Mineral Assessment Compliance
Schedule Date: March 09, 2000

Series No.	Record Title and Description		Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04689	Protest File Information	(C) KRS 131.190 - Tax (V)	I	Destroy five years after closure, and audit	
04690	Exoneration File Tax Information	(C) KRS 131.190 - (V)	I	Destroy five years after closure, and audit	

RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Property Valuation
 Technical Support
 Mineral Resource Valuation

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04684	Unmined Coal Property Tax Return File (C) KRS 131.190 - Tax Information (V)	P	Retain maps permanently. Destroy tax return ten years after audit. NOTE: Maps may be transferred to the State Archives Center when no longer needed administratively	P
04685	Geographic Information System - (Contains information regarding valuation/assessment of unmined coal, oil, gas, or other mineral or energy resources) - Electronic (C) KRS 131.190 - Tax Information (V)	P	Retain data elements and tables linked to digitized maps permanently. Purge taxpayer and related demographic data seven years after the sale, transfer, or disposition of property, and audit	
04686	Oil, Gas, and Mineral Assessment System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries after ten years, and audit	
04687	Clay, Fluorspar, or Limestone Property Tax Return File (C) KRS 131.190 - Tax Information (V)	7	Destroy after audit	
04688	Undeveloped Oil and Gas Return File (C) KRS 131.190 - Tax Information (V)	7	Destroy after audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Property Valuation
Technical Support
Field Mapping

Schedule Date: March 09, 2000

Series No.	Record Title and Description		Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04682	Property Tax Map File	(V)	I	Transfer to the State Archives Center	
04683	Mapping Project File	(V)	P	Retain in agency	
04708	Mapping Audit File	(V)	P	Retain in agency	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Property Valuation
Technical Support
Oil and Gas

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
03736	Purchaser's Report File	3	Transfer to the State Records Center	4
03737	Natural Gas Property Tax Returns (C) KRS 131.190 - Tax Information	3	Transfer to the State Records Center. Destroy after audit	4

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Property Valuation
Local Valuation
Tax Roll Information Management
Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04680	Tax Roll Information Management System (TRIM) - (Duplicate) - Electronic (V)	I	Delete entries after three years	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Property Valuation
 Local Valuation
 Certification

Schedule Date:

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
03731	Affidavit of Real Property Transfer	3	Transfer to State Records Center. Destroy after audit.	2
03728	Report of Land Redemptions	3	Transfer to the State Records Center	9
03729	Sheriffs' Collections and Correspondence File	3	Transfer to State the Records Center. Destroy after audit	9
03730	Exempt List	2	Transfer to the State Archives Center	P
03732	County Ratio Report File - (Tracks property sold or transferred in Kentucky counties)	2	Transfer to the State Archives Center	P
04677	Recapitulation Database - Electronic (V)	I	Delete entries after ten years, and audit	
04681	County Recapitulation File (V)	3	Transfer to the State Records Center. Destroy after audit	7
04706	Claims for Preparing Tax Bill File	5	Destroy after audit	
04707	Order of Allowance to the Board of Assessment Appeals File	3	Destroy after audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Property Valuation
 State Valuation
 Motor Vehicle Tax

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
03733	Motor Vehicle Apportionment Taxes	2	Transfer to the State Records Center. Destroy after audit	3
04691	County Clerk's Monthly Report of Motor Vehicle Property Tax Collections (V)	3	Destroy after audit	
04692	Tax Rate Certification File (V)	5	Destroy after audit. NOTE: Retain last copy with authorized signature, if five years has passed without new certification	
04693	County Clerk's Claim for Calculation of Motor Vehicle/Boat Bill File	3	Destroy after audit	
04694	Protest File (C) KRS 131.190 - Tax Information	1	Transfer to the State Records Center. Destroy after audit	2
04695	Projected Annual Assessment Report	1	Destroy	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Property Valuation
 State Valuation
 Motor Vehicle Tax

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04696	Motor Vehicle Tax System - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete taxpayer information entries after seven years, and audit. NOTE: Vehicle information maintained by AVIS will remain available per data management requirements	
04697	Property and Usage Tax TIP Database - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete paid/closed entries after five years, and audit	
04698	Omitted Property System (OPSSYS) - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete paid/voided entries after five years, and audit	
04699	Freddie Freeroader File - (Documents activities pertaining to delinquent motor vehicle usage and property tax) (C) KRS 131.190 - Tax Information (V)	I	Transfer closed files (paid or voided) to the State Records Center after two years. Destroy after audit. NOTE: *Review and destroy cases over 15 years, where the vehicle no longer exists or collection efforts exceed tax due	3

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Property Valuation
 State Valuation
 Public Service

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
03927	Public Service Company Property Tax Return File (C) KRS 131.190 - Tax Information (V)	I	Transfer to the State Records Center three years after all assessments and audits are completed, and all appeals are exhausted	4
04700	Tax Distribution System - Electronic (V)	I	Delete entries after three years, and audit	
04701	Public Service Company Assessment and History Database - Electronic (C) KRS 131.190 - Tax Information (V)	I	Delete entries after seven years, and audit	
04702	Tennessee Valley Authority In Lieu of Taxes File (V)	I	Destroy seven years after all assessments and audits are completed, and all appeals are exhausted	
04901	Public Utilities Tax Roll File - (Franchise Tax Books) (V)	P	Retain in agency	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Property Valuation
 State Valuation
 Tangible Personal Property

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04703	Tangible Property Tax Return File (C) KRS 131.190 - Tax Information (V)	3	Transfer to the State Records Center. Destroy after audit	4
04704	Tangible/Intangible Personal Property Tax System - (Electronic) (C) KRS 131.190 - Tax Information (V)	I	Delete entries after seven years, and audit	
04705	Omitted Property Tax System-- Tangible and Intangible - (Electronic) (C) KRS 131.190 - Tax Information (V)	I	Delete entries after seven years, and audit	
03921	State Assessed Intangible Properties Tax Return File (C) KRS 131.190 - Tax Information (V)	4	Transfer to the State Records Center. Destroy after audit	3
04709	Omitted Intangible Property Tax Return and Audit File (C) KRS 131.190 - Tax Information (V)	4	Transfer to the State Records Center. Destroy after audit	3
04710	Brokers' Marginal Intangible Tax File (C) KRS 131.190 - Tax Information (V)	4	Transfer to the State Records Center. Destroy after audit	3
04711	Corporation Report of Stocks/Bonds - Kentucky Residents Closed Date: 2/1/97	2	Destroy	
05337	County Tax Rate Certification File - (Information is used to compile state and local tax rates and to create the Kentucky Property Tax Rates publication) Change Date: 6/13/02 (V)	3	Transfer to the State Records Center. Destroy after audit	4

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Property Valuation
 Property Valuation Administrator

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
03366	Property Tax Roll - (As provided for in OAG 61-831, the County Clerk is the proper custodian of completed tax rolls.) Change Date: 6/8/00	I	Transfer to the respective County Clerk's Office after five years, and audit	
03367	Application for Exemption Under the Homestead Amendment Change Date: 6/14/01 (V)	I	Destroy five years after the death of a taxpayer, a taxpayer reaches age sixty-five, or the transfer of ownership of property	
03368	Application for Valuation, Assessment and Taxation Under the Agriculture and Horticulture Land Use Act Closed Date: 1/1/01 Change Date: 6/14/01	I	Destroy five years after notification of transfer of property or the land use changed, and audit	
03369	Tangible Property Tax Return File (C) KRS 131.190 - Tax Information	12	Destroy after audit	
03370	Intangible Property Tax Return File (C) KRS 131.190 - Tax Information	12	Destroy after audit	
03371	Tax Assessment and Appraisal Card File (C) KRS 61.878 (1) (a); OAG 77-99-Personal Information	I	Destroy five years after last entry on card, and audit	
03372	Trailer Park Manager's List	3	Destroy after audit	
03373	Lockbox Content Records - (Includes Certificate of Quality of Fiduciary, Bank release from inheritance, statement of assets held by bank forms)	3	Destroy after audit	
03374	Aerial Photographs	P	Retain in agency	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Property Valuation
 Property Valuation Administrator
Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
03375	Personnel Folder (C) KRS 61.878 (1) (a)	1	Destroy five years after termination of employment	
03376	PVA - Operating Budget File	3	Destroy after audit	
03379	Property Valuation Administrator's Bond	1	Destroy three years after leaving office, and audit	
03380	County Recapitulation File	7	Destroy	
03477	Executive Order Correcting Erroneous Assessment	12	Destroy after audit	
04635	Affidavit for Correction/Exoneration of Motor Vehicle/Boat Property Tax	3	Destroy after audit	
04672	Tax Roll Information Management System (TRIM) (V)	1	Delete entries after seven years, and audit	
04673	Vehicle and Boat Tax Rolls (MOTAX Printout) (V)	6	Destroy after audit	
04856	Kentucky Board of Tax Appeals Case File (V)	1	Destroy four years after case is closed, and audit	
04968	Notice of Assessment File (V)	3	Destroy after Tax Roll (series 03366) is certified, and audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Property Valuation
Property Valuation Administrator

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
05012	Proof of Disability for Homestead Exemption File (C) KRS 131.190 - Taxpayer information Change Date: 6/14/01 (V)	5	Destroy after audit	

RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Law

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
03214	Answer and Cross Claim File (C) KRS 131.190 - Tax Information (V)	I	Destroy one year after case closure, and audit	
03215	Specific Lien Release File (C) KRS 131.190 - Tax Information (V)	I	Destroy three years after case closure, and audit	
03216	Disclaimer File (C) KRS 131.190 - Tax Information (V)	I	Destroy two years after case closure, and audit	
03219	Proof of Claim Folder (V)	I	Forward documentation to the appropriate company's tax file. If no tax file exists, destroy after one year, and audit	
03223	Notice of Assessment File (C) KRS 131.190 - Tax Information (V)	I	Forward documentation to the appropriate company's tax file. If no tax file exists, destroy after one year, and audit	
03225	Judgment File (C) KRS 131.190 - Tax Information (V)	I	Selected tax records may be forwarded to the appropriate tax file. Destroy all other documents one year after case closure, and audit	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
 Law

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04905	Audit Report and File (C) KRS 131.190 - Tax Information (V)	I	Destroy fifty years after closure of all audit and collection activities	
04906	Research Studies File - (Contains information of long term research value to the agency. Series also contains final reports and publications)	P	Retain in agency. NOTE: Copies of all publications are provided to related agencies and interested parties, including the Department for Libraries and Archives	
04907	Research Studies File - (Documents internal studies of limited value to the agency)	I	Destroy ten years after completion of study	
04908	Attorney's Case File (C) KRS 131.190; KRS 61.878 (1) (k) (l) (V)	I	Transfer to the State Records Center three years after closure of the case	5
04909	Attorney's Case File - (Documents cases that affect tax laws and other significant rulings) (C) KRS 131.190; KRS 61.878 (1) (k) (l) (V)	I	Transfer to the State Records Center four years after case closure. NOTE: Transfer to the State Records Center is due to access restrictions	P
04910	Final Rulings File (C) KRS 131.190 - Tax Information	P	Retain in agency	

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RECORDS RETENTION SCHEDULE

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

Revenue
Law

Schedule Date: March 09, 2000

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions	Retain at State Archives or Records Ctr. (Years)
04911	Kentucky Tax Amnesty File Closed Date: 12/16/88 (C) KRS 131.190 - Tax Information (V)	10	Destroy after audit	
04912	Kentucky Tax Amnesty Database - Electronic Closed Date: 12/16/88 (C) KRS 131.190	50	Purge and delete electronic data after audit	
04913	Offer and Settlement File (C) KRS 131.190 - Tax Information (V)	3	Transfer to the State Records Center after payment of settlement. Destroy after audit	4
04914	Receipt of Land Redemptions/Certificate of Delinquency File (C) KRS 131.190 - Tax Information (V)	I	Destroy three years after bill is paid, and audit	

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